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Toronto, April 15, 1897.

FOREIGN MISSION DEFICIT.

THE response to the appeal in behalf of the Foreign Mission Deficit is at this writing about \$10,000. The total needed is \$30,500. The number of congregations that responded is not very large. The time is now getting short—books close at 5 p. m. on the 30th of April. If all congregations contributed that have not yet done so, it seems as if the whole amount could be secured. It will be very disappointing if it proves, as often in the past, that many congregations stand idly by, when others not more able give their assistance. We understand that individual contributions have been received and that the contributors expressed regret that their ministers told them nothing about this week of self-denial. Such action—or inaction—is to say the least not encouraging.

There is yet time to accomplish it. Let all help at least a little.

TAX EXEMPTIONS.

At the tax exemption conference to be held in Toronto next fall questions will be discussed in which the churches are deeply concerned. It is said that the promoters of the conference will advise the acceptance of a resolution approving of the abolition of all exemptions now existing, including, of course, that of taxes on church property. The conference will be composed of representatives from municipalities, aldermen, councillors, reeves or mayors, and its resolutions will be pressed upon the Ontario Government and Legislature, as an expression of public opinion. No time should be lost by the churches in placing their case before the public. Otherwise it may be concluded that the churches are either indifferent in the matter, or are in favor of paying municipal taxes.

One ground that will be taken is that the exemption of church property from taxation is a species of State aid which is inconsistent with the spirit underlying Canadian institutions. It need scarcely be pointed out that here is a specious fallacy. The exempted church owes nothing to the State on account of the non-exaction of taxes. The statement can be made perfectly clear by enquiring to what extent the municipality is out of

pocket because of the existence of churches within their limits. It is said the churches receive police protection. Granted. But if instead of a church building the lot on which the edifice stands were vacant would the municipality save one cent of the police expenditures? Would not the same number of policemen, and of municipal officers be employed? Do away with the churches in cities like Toronto, Hamilton, or Ottawa to-morrow and what would the saving be on police accounts? Nothing. Wherein, then does the State contribute to the churches? Not by granting sites, nor by erecting buildings, nor as we have seen, by police protection.

Another ground that is taken is, the same rule does not apply to the citizen and to the church goer. The ratepayer is assessed for his cottage while a few yards away stands a church which is not taxed. This, it is claimed, is an injustice. But the case is not properly stated. The church goer is not exempted. He is on precisely the same footing as the citizen. He is a citizen and a ratepayer. His cottage is assessed the same as that of his non-church going neighbor. There is no exemption at all so far as he is concerned; quite the reverse; he is as a rule the better payer of the two. To tax the church goer for his cottage is just, but to add a tax for his church would be to impose a state burden upon him for the privilege of going to church. It used to be the other way: the church drew from the State; now it is advocated that the State should tax a man's religion as it does wines, spirits and tobacco, as the old phrase goes, and make money out of the churches. Nor must it be lost sight of that the man so to be taxed does not own the church for which he is to pay taxes. He may be a member, but the church property is not vested in the members, as a rule.

It is even contended that the community as such contributes to the church in that it furnishes a field of operation, and the amenities pertaining to a social community. We contend that the benefit is conferred on the community, not on the church. The church exists for the benefit of the community and fosters peace and order, maintains moral standards and a public conscience of incalculable value to the State, and this work is done voluntarily in the face of great difficulty.

The right basis of taxation is value for value. The community furnishes facilities for trade, by constructing streets and lighting them; makes laws for the regulation of commerce and industry and provides for their enforcement; provides protection for life and property from depredations by lawless men and women, preserves order, etc., all to the end that business may be prosecuted. Those profiting, those engaged in business pay for these things as part of their business, as they would for rent, or for raw material. But we have shown that churches are differently conditioned and not being in the community for mercenary gain; not participating in any of the privileges except police protection which costs no extra charge, they do not come under the class of property which ought to be taxed. The fact of the matter is that some people have thoughtlessly, but none the less mischievously, come to the conclusion that all exemptions are wrong and ought to be wiped out. Discussion will set them right.

From the church's point of view the change would mean serious financial loss. No more would enter the coffers of the congregations than does now, if as much, but instead of the whole amount being disposed of as now for the necessary expenses of the congregation a substantial portion would go to the municipal treasurer or tax-collector. The tax would be a legal and public charge, and with an added liability church trustees would not be as ready to sign church